



Montgomery County Department of Permitting Services

255 Rockville Pike, 2nd Floor
Rockville, MD 20850-4166
Phone: 311 in Montgomery County or (240)777-0311
Fax: (240)777-6262
<http://www.montgomerycountymd.gov/permittingservices>



NEW AND REVISED IMPACT TAXES AND SCHOOL FACILITIES PAYMENT FEES **EFFECTIVE JULY 1, 2015**

Additional information on the Impact Tax laws can be found at the following web site:
<http://www.montgomerycountymd.gov/cshtml.asp?url=/content/council/packet/index.asp>
Questions concerning impact-tax collections may be directed to MC311 at 240-777-0311.

Applicants for building permits for residential development fees paid on and after July 1, 2015, will be assessed the tax rates below:

Dwelling Type	School Impact Tax Per Dwelling Unit
Single-family detached	\$26,827
Single-family attached	\$20,198
Single Family house surcharge	\$2 per square foot of gross floor area that exceeds 3,500 square feet, to a maximum of 8,500 square feet)
Multifamily (except high-rise)	\$12,765
High-rise	\$5,412
Multifamily senior	\$0

In the event the school cluster has exceeded the 105% school program capacity, applicants will be required to pay a per unit School Facilities payment.

School Type	Cost per student	student generation rate/school level /unit type			
		Single Family Detached [SFD]	Single Family Attached [SFA]	Multi-Family 4 or fewer floors	Multi-Family 5 or more floors
Elementary School Student Generation Rate x Cost of Seat	\$19,439	0.357	0.214	0.146	0.060
Middle School Student Generation Rate x Cost of Seat	\$21,250	0.153	0.082	0.055	0.025
High School Student Generation Rate x Cost of Seat	\$24,375	0.190	0.113	0.077	0.033
ES facilities payment		\$6,940	\$4,160	\$2,838	\$1,166
MS facilities payment		\$3,251	\$1,743	\$1,169	\$531
HS facilities payment		\$4,631	\$2,754	\$1,877	\$804
facilities payment if 3 school levels are over 105% capacity		\$14,822	\$8,657	\$5,884	\$2,501

In addition to the School Impact Tax, applicants for building permits in a residential development must also pay the applicable Transportation Impact Tax.

Building Type	Metro Station	Clarksburg	General
Single-Family detached residential (per dwelling unit)	\$6,984	\$20,948	\$13,966
Single-Family attached residential (per dwelling unit)	\$5,714	\$17,141	\$11,427
Multifamily residential (Garden apartments) (per dwelling unit)	\$4,443	\$13,330	\$8,886
High-rise residential (per dwelling unit)	\$3,174	\$9,522	\$6,347
Multifamily-senior residential (per dwelling unit)	\$1,269	\$3,808	\$2,539

Office (per sq. ft. GFA)	\$6.35	\$15.30	\$12.75
Industrial (per sq. ft. GFA)	\$3.20	\$7.60	\$6.35
Bioscience facility (per sq. ft. GFA)	\$0	\$0	\$0
Retail (per sq. ft. GFA)	\$5.70	\$13.70	\$11.40
Place of worship (per sq. ft. GFA)	\$0.35	\$0.90	\$0.65
Private elementary and secondary school (per sq. ft. GFA)	\$0.50	\$1.35	\$1.05
Hospital (per sq. ft. GFA)	\$0	\$0	\$0
Charitable, Philanthropic Institution (per sq. ft. GFA)	\$0	\$0	\$0
Other nonresidential (per sq. ft. GFA)	\$3.20	\$7.60	\$6.35